STATE OF ALASKA

DEPARTMENT OF ADMINISTRATION

DIVISION OF FINANCE

SEAN PARNELL, GOVERNOR

P.O. Box 110204 Juneau, AK 99811-0204 Phone: 465-5616

Fax: 465-2169

January 7, 2011

State of Alaska Vendors

Re: Sales Tax Exemption

Thank you for your inquiry regarding the tax status for the State of Alaska.

The State of Alaska does not have a tax exemption certificate, as it is not necessary to have one. The Alaska Constitution provides that the State of Alaska is exempt from all taxes emanating from within Alaska. Taxes emanating from within Alaska include city and/or borough levied taxes, as well as state taxes, and includes sales, use, room, property, and other miscellaneous taxes.

The exemption from taxes would apply to any Alaska state agency with which your office may do business.

If you have any questions or comments concerning this letter, please contact me at (907) 465-5616.

Sincerely,

// signature on file //

Lisa M. Pusich, CPA State Accountant